



Transfers During Decedent's Life

Item No.	Description	Alternate Valuation Date	Alternate Value	Value at Date of Gift
	<p>A. List all gifts made within three years of death. Indicate the name and relationship of the donee, and the date gifts were made. Proof must be submitted in support of exclusion claimed.</p> <p>Effective for estates of decedents dying on or after July 1, 2003, the value of completed gifts is the net market value on the date of transfer.</p>			
Item No.	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
	<p>B. List all transfers in which the decedent retained a life estate or interest, or which were to take effect in possession or enjoyment at death. List the date of the transfers, the description of the property transferred, the consideration, if any, the value of the property at death, or the alternate value if elected, and the name and relationship of the transferee.</p>			
<p>TOTAL. Also enter in the Summary of Gross Estate, page 2, line 33.</p>				

Iowa Inheritance/Estate Tax Schedule H Powers of Appointment

Item No.	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
TOTAL. Also enter in the Summary of Gross Estate, page 2, line 34				